

CITY OF CLAREMONT

NEW HAMPSHIRE

Second Annual Report

Fiscal Year Ending December 31, 1949

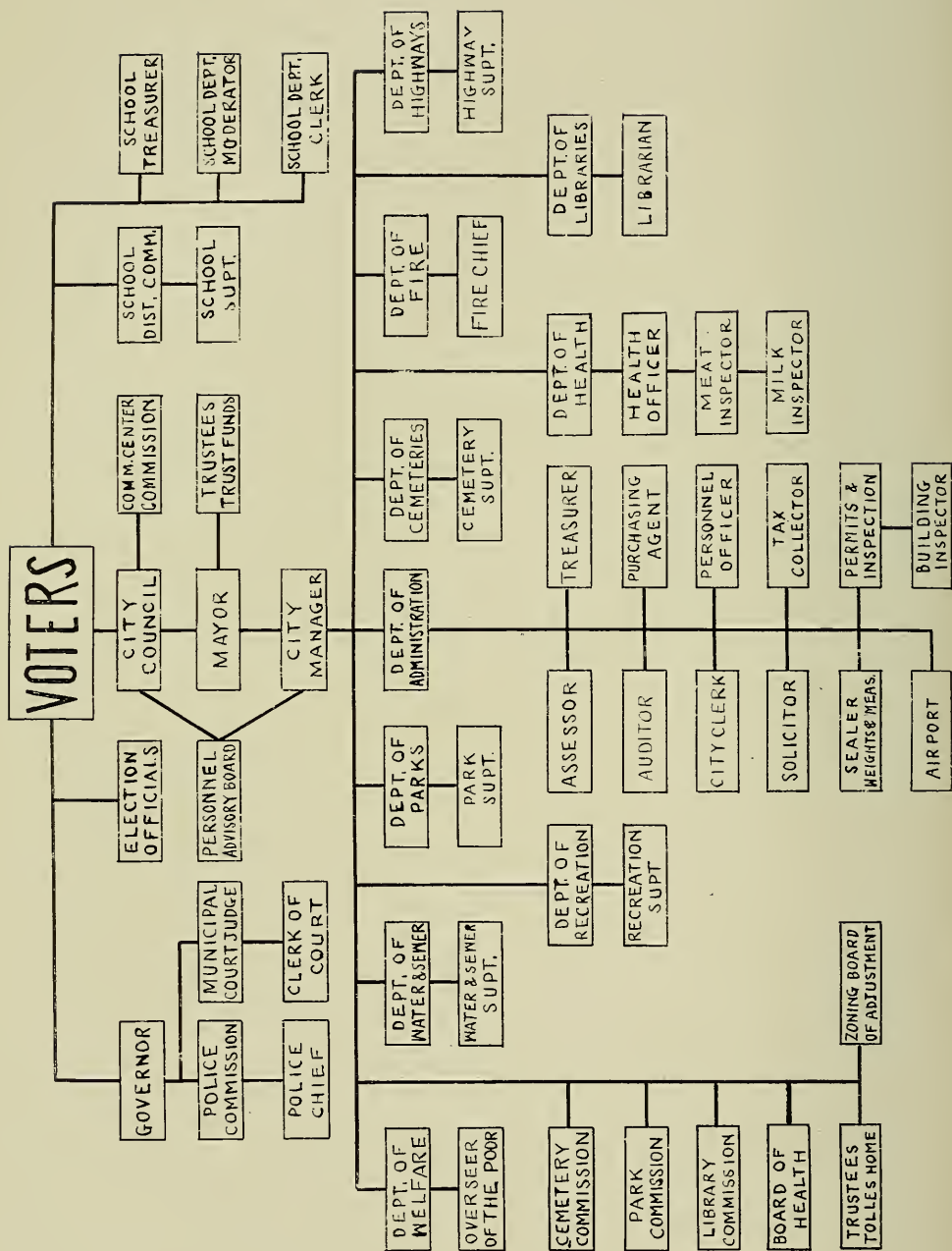
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NEW HAMPSHIRE



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CITY OFFICIALS

Mayor

Dr. Charles F. Keeley
Councilman-at-Large

Assistant Mayor

Arthur A. Davis
Councilman Ward 1

CITY COUNCILMEN

Fred F. King—Ward 1

Raymond V. Denault—Ward 2

Fred J. Perry, Jr.—Ward 2

Clifford Davis—Ward 3

Alfred J. Marcotte—Ward 3

Morris A. Gellis—At Large

Leverett M. Griswold—At Large

City Manager—Philip L. White

Assistant Chief, Fire Department—

City Clerk—Rose Ellen Charron

Charles F. Little

City Treasurer—

Health Officer—

Sadie N. Blanchard

Wilson R. Haubrich

Tax Collector—Edward R. Bosley

Milk Inspector—

Leonard R. Haubrich

City Solicitor—Robert B. Buckley

Meat Inspectors—

City Auditor—

Wilson R. Haubrich and

Frances K. Dansereau

Leonard R. Haubrich

Overseer of Poor—Guy L. Bartlett

Building Inspector—

Wallace E. Roundy

Sealer of Weights and Measures—

Cemetery Superintendent—

Arthur T. Forrest

George D. Stiles

City Weighmaster—David Goodhue

Highway Superintendent—

City Tax Assessor—

Leonard J. Gould

Almon D. Parsons

Supt. Water and Sewer Dept.—

Fire Chief—Esmond J. Dansereau

Haakon Pederson

Deputy Chief, Fire Department—

Park Superintendent—

Harris R. Fraser

Antonio J. Desmarais

Assistant Chief, Fire Department—

Recreation Superintendent—

Chauncey L. Cann

(Vacancy)

POLICE DEPARTMENT

Police Commission—Manuel B. Silva, Chairman

Stanley E. Colby

Harold L. Woodward

Chief of Police—William C. Nobbs

Deputy Chief—William J. Lynch

MUNICIPAL COURT

Judge—Albert D. Leahy

Clerk—William C. Nobbs

E. CHARLES GOODWIN COMMUNITY CENTER

Director—Anthony N. Zotto

Chairman—Howard P. Bailey

Treasurer—Francis J. Rosinski

Vice Chairman and Secretary—Merton E. Thompson

Members of Commission—Mrs. Catherine Densmore, Harold L. Woodward,
Mrs. Marion L. Phillips, Leonard R. Haubrich, Mrs. Bertha Rice, Donald
L. Wilson.

TRUSTEES OF PUBLIC FUNDS

Ralph V. Crosby (Term Expires 1952)

Henry C. Hawkins, Jr. (Term Expires 1950)

Clyde L. Brackett (Term Expires 1951)

PERSONNEL ADVISORY BOARD

John F. Howe

Joseph D. Carton

John McL. Clark

BOARD OF HEALTH

William B. Ferriter, *Chairman*

Gardner Sweet

Sam Bayer

Wilson R. Haubrich

Leonard R. Haubrich

HIGHLIGHTS OF THE CITY COUNCIL MEETINGS

During 1949 twenty-two meetings of the City Council were held.

JANUARY 5—Accepted new street known as Roberts Hill Road.

JANUARY 26—Adopted budget totalling \$580,796.

MARCH 2—Authorized issuance of \$190,000 refunding bonds.

MARCH 2—Adopted revised water and sewer rates, rules and regulations.

APRIL 6—Adopted Administrative Code.

JUNE 1—Adopted Ordinance No. 8 pertaining to slaughtering inspection and sale of meat and meat products.

AUGUST 3—Voted to issue \$100,000 bonds for Maple Avenue Sewer construction.

AUGUST 3—Accepted new street known as Durham Avenue.

SEPTEMBER 7—Accepted Grand St., Martha St., and Goyette Ave. as public highways.

OCTOBER 5—Accepted Wayne Ave. as a public street.

OCTOBER 10—Voted contract for the raising of the White Water Brook Dam.

NOVEMBER 30—Voted to accept Bellevue Ave. as a public street.

DECEMBER 21—Authorized issuance of \$80,000 bonds for water system improvements.

REPORT TO THE TAXPAYERS OF THE CITY OF CLAREMONT

The Council-Manager form of government completed during 1949 its second year of operation. At a special election held on September 13 the citizens of Claremont voted 2944 to 255 against giving up its present new charter and substituting, therefore, the so-called strong Mayor form of government. This action on the part of the voters can be construed to mean a general approval of the actions of both your council and your manager.

During the year many matters of considerable importance came before the council for action. The City Council approved of a plan prepared by your manager for refunding a large portion of the City's indebtedness. This action, which was made possible by the cooperation of the trustees of trust funds and the local banks, will result in an estimated savings of \$35,000 in interest charges. These bonds, which were sold at an interest rate of 1.5% and bonds issued for the construction of the Maple Ave. sewer at an interest rate of 1.4% indicate that the financial structure of the City of Claremont is one which merits the approval of investors.

During the year the Central Vermont Public Service Corp. petitioned the Public Service Commission for permission to sell its distribution lines in the City of Claremont to a wholly owned subsidiary company to be known as the Connecticut Valley Electric Co., Inc. In connection with this action the power company requested an increase in its electric rates in this area. At the request of the City Council your manager and City Solicitor represented the people of Claremont at these hearings. This involved considerable additional work over some period of time. In its decision on the case, the Public Service Commission did not allow, for the time being, any increase in rates. It is likely that the C.V.E. Co. may again petition for a rate increase.

At a hearing held before the Zoning Board of Adjustment it was determined that the Zoning Ordinance for the City of Claremont was invalid. In effect, there has never been any legal zoning within the town or city of Claremont. Following this action your council appointed a Zoning Commission to study and draft a new Zoning Ordinance and prepare a new Zoning Map. At the end of the year this work was still in progress.

Your manager was invited to serve as chief instructor for a training course of municipal officials within the province of Nova Scotia. With the permission of the City Council this invitation was accepted and your manager conducted this training course. During the year your manager continued to fill the

position of Purchasing Agent, Personnel Officer, and Recreation Superintendent. The City books were again audited by the State Tax Commission and copies of their report are on file in the office of the City Manager and the office of the City Clerk. They are available for examination by any taxpayer any time the offices are open.

This report will briefly summarize the many varied activities of the city government. This report is by no means complete, and more detailed information is available for any taxpayer at any time. Your manager is ready to receive comments and criticism from any taxpayer.

Respectfully submitted,

Philip L. White, City Manager.



City Council Elected for 1950 - 1951 Term

ADMINISTRATION

The new accounting system instituted in 1948 has proved very advantageous in readily determining the status of the various appropriations made by the City Council. Financial statements are prepared monthly and distributed to each member of the City Council and to the local newspaper. A new system of accounting was instituted in the Water Department and in the Sewer Department. The accounts in the Water Department are kept in accordance with the requirements of the State Public Service Commission. Monthly financial statements are prepared for both the water and sewer departments and submitted to the City Manager.

The administrative code prepared by the City Manager was adopted by the City Council as an ordinance following a public hearing on the same. The organization of the City government is set forth in detail together with the responsibilities and duties of each department. Administrative policy and procedure is described, purchasing procedure is outlined in detail, and the budget procedure is described. The code provides for three commissions: a Cemetery Commission; a Park Commission, and a Library Commission. Each of these groups acts as an advisory group to the City Manager regarding these particular departments. These Commissions, in accordance with the Administrative Code and the City Charter, have no direct control over the particular departments contrary to the previous practice. An organization chart printed elsewhere in this report shows the lines of responsibility for each department and officer of the City.

Purchasing procedures have been improved during the year and in several instances purchases have been made jointly for the city and the school district. The practice of securing bids wherever practicable has resulted in considerable savings over previous methods.

At the end of the year the surplus account stood at \$24,683.32. Expenditures were kept within appropriations in every instance, and total expenditures were \$14,952.84 under the total appropriation. This was partially offset due to the fact that the total revenues exclusive of taxes were \$5,785.51 under the estimates.



CITY CLERK

During the year your City Clerk recorded the following vital statistics:

Births	396
Deaths	131
Marriages	118

Comparing these statistics with those of 1948 shows a slight decrease in the number of births and a slight increase in the number of deaths, and a very sharp decrease in the number of marriages. Detailed information concerning births, deaths and marriages is available in the City Clerk's office to any interested party. The City Clerk's office received a total of \$34,027.75 for motor vehicle permits and \$2,547.20 for dog licenses. These sums together with other license fees, were turned over daily to the City Treasurer. The City Clerk serves as Deputy Tax Collector and the Tax Collector in turn serves as Deputy City Clerk. This arrangement makes it possible to care for any citizen's needs at any time the office is open.

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TAX COLLECTOR

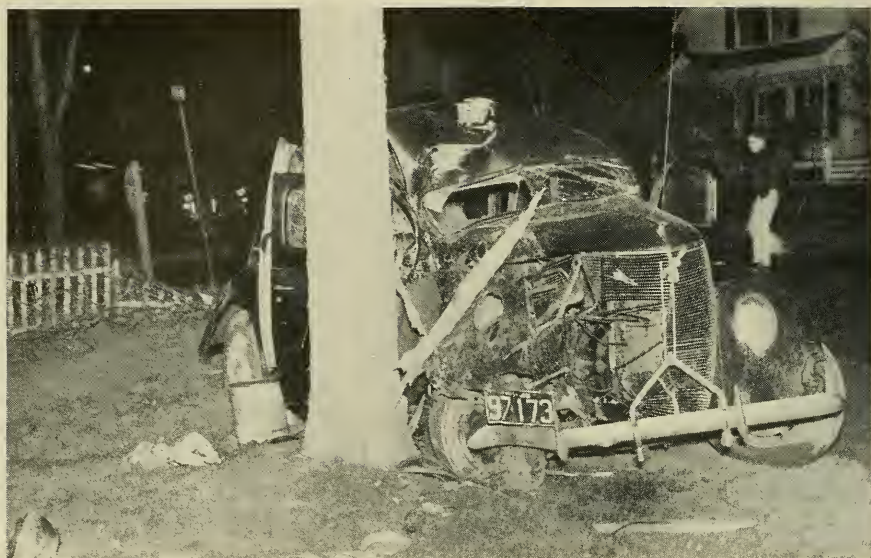
Tax collections became somewhat more difficult during the year due to the decrease in employment and to somewhat poor business conditions. At the end of the year uncollected taxes totaled nearly

\$70,000., which represents an increase of nearly \$12,000. over the corresponding figure for the previous year. We are advised, however, that this increase in uncollected taxes is less than the average throughout the state. Tax collection payments were verified by the auditors of the State Tax Commission.

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CITY HALL

The program of repairs and improvements in the City Hall and Court House building was continued during the year. In the building changes were made re-arranging the Police Department's quarters and providing for a modern lobby and office for the Police Department. The Chief's office was relocated to the interior part of the building. The entire Police Department quarters were cleaned and repainted. Much assistance was provided by the personnel of the Police Department who performed all of the labor in connection with the cleaning and repainting work. A partition was installed in the rear of the Court Room building in order to make possible the private offices in the Police Department. Further improvements were made in the wiring in the City Hall building, and new lighting fixtures were installed in the City Clerk's office. A considerable amount of repairs were made



One of the Many Accidents Investigated by the Police Department

to the plumbing in the City Hall including the replacement of water supply lines to the toilets used in connection with the Opera House. Repairs were made to the tower clock on the City Hall including the replacement of two of the faces of the clock and repairs to the clock mechanism. The tower clock mechanism had become badly worn and finally failed entirely. One of the clock faces had been broken for a number of years, and this break gradually got worse. Another face of the clock was broken during a windstorm, but this expense was met by the insurance company which provides windstorm coverage protection. The interior of the lower City Hall was completely cleaned

and painted. Many other minor repairs were made throughout the building.

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POLICE DEPARTMENT

The oldest police cruiser was replaced with a new 1949 sedan. The two police cruisers traveled a total of nearly 79,000 miles during the year. The advantage of having two radio equipped vehicles available for use was clearly demonstrated. The department made a total of 478 arrests during the year of which 188 were for drunkenness. There were 1259 paid parking meter violations, and 225 motor vehicle accidents

were investigated. The motor vehicle accidents resulted in injuries to 54 persons. Police officers found 430 instances where business places were left unlocked. This figure represents a sharp increase from the previous year. The department received nearly 2,400 complaints of all types, all of which required investigation.

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TREES

Spraying of all city-owned trees was undertaken in the spring using a DDT solution. Due to the heavy influx of the elm leaf beetle it was necessary to spray all trees a second time. A considerable amount of tree-trimming work was carried out, including the removal of a few dead or diseased trees. A number of young trees were set out along Broad Street to replace trees that were removed.

The White Pine Blister Rust Control work was continued using \$500. of City funds and approximately \$125. of state and federal funds. The eradication only covered an area of 2,178 acres and the crew doing this work destroyed 9,469 current and gooseberry bushes. Nearly all of the area within the City has now been covered at least once. It is very essential that this work be continued on a year to year basis to insure the elimination of the White Pine Blister Rust.

RECREATION DEPT.

The activities of this department were carried out without a full-time supervisor. The usual program providing playground attendants in the various parks was continued. This work was under the general direction of Jerome Damren. A number of pieces of playground equipment were replaced, and repairs were made to others.

During the summer months a program of ten band concerts were given in Broad Street Park. Five of these concerts were rendered by the American Band and five by the V.F. W. Band. This change from previous policy was made by the City Council.

The City appropriated \$10,000. to support the activities of the Goodwin Community Center. The Center continued to have a very active program under the direction of Anthony M. Zotto. Nearly thirty groups sponsored by the Community Center carried out active programs. These groups have in their membership all age groups from the age of seven through to adults. A part of these activities were carried out in the City Hall including the program of the Junior Sports League.

The Center cooperated in many other activities including a fishing rodeo and the Hallowe'en party sponsored by the Lion's Club and the Chamber of Commerce.

Construction of a modern indoor swimming pool was started in the fall. This swimming pool, which will include a wading pool for small children, will fill a long-felt need of the community. It is expected that construction work will be completed to enable the opening of the pool for the summer season. Time will be allocated for the various age groups of school children and also to adults.

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PARK DEPARTMENT

Barnes Park continued to be the center of activity for most of the baseball games and football games. Additional bleachers with a seating capacity of 500 were purchased, which permits a total seating capacity of 1500. These bleachers can be easily moved from one point to another, and have proved to be a valuable asset.

The football field at Monadnock Park was covered with loam and seeded. This work should provide a much improved football field for the 1950 season. Gates were installed at both entrances to Monadnock Park which will eliminate automobiles driving onto the grounds when the park is supposed to be closed. It is hoped that this will reduce the amount of vandalism which has occurred during the last few years.

A number of new fireplaces were

constructed at Moody Park, and some work was done towards providing a baseball diamond. Due to sandy nature of the soil, it will be necessary to do further work before an acceptable baseball diamond is obtained. The truck used by the Park Department, which was in bad condition was replaced.

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HIGHWAY DEPARTMENT

A very mild winter both in the early part of the year and in December made it possible to reduce costs for winter maintenance. During the fiscal year 1949 Claremont received only 48½ inches of snow compared with 75½ inches during 1948. It was necessary to apply a considerable amount of salt to the pavements to remove ice and snow.

The department applied slightly more than 50,000 gallons of tar and approximately 44,000 gallons of asphalt to the streets and highways. All graveled streets and highways were treated with calcium chloride.

Due to the needs of other departments no provision was made for replacing any of the Highway Department trucks. An old cement mixer was replaced, and a bucket boom was purchased for the Barber-Greene loader. The addition of this boom has made possible the use of the loader both during the summer for loading gravel and stone

as well as during the winter for loading snow and sand. The new street sweeper has made it possible to keep the streets in the business section much cleaner than had been the case here before. A plow was purchased and mounted on the new truck owned by the Park Department. This plow will take care of the plowing within the parks as well as assisting the Highway Department in its plowing work.

An extensive project was undertaken in the Tremont Street and Wall Street area to improve the drainage. The old drainage system, which was entirely inadequate, had caused the flooding of buildings on a number of occasions in this area. In addition to this difficulty the old drainage system emptied into the sanitary sewer system. This condition caused flooding at the sewage treatment plant at times of heavy rainfall. Other minor improvements to the drainage system were made elsewhere in the city.

* * *

The T.R.A. funds, which are again available to the City, were used in rebuilding a section of the Twist-Back Road between Sullivan Street Extension and Beauregard Village. This section of highway was given a good gravel foundation and a tar surface was applied. Further use of these funds was made on the Red Water Brook Road where widening and gravelling

were done. It is planned to continue work on this highway during 1950.

A considerable amount of maintenance work was done to existing sidewalks and new sidewalks were constructed in various areas where property owners were willing to share the expense with the City.

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SEWER DEPARTMENT

In addition to the usual maintenance work carried on by Sewer Department employees the department replaced a section of sewer main on Broad Street which had given a considerable amount of trouble for some time. An extension of the sewer main on Washington Street, which had been started in 1947, was continued to Moody Avenue and along Moody Avenue to Harvard and Yale Streets. Other sewer extensions were made on Durham Avenue, Elm Street, and Mann Court. Additional work on the sewer on Main Street between Crescent Street and Tremont Square was completed. Previously sewers in this area had emptied into the storm drain system.

The old truck used by the Sewer Department was replaced with a Dodge dump truck. The most important work for the Sewer Department was the start of the extension of sewers to the Maple Avenue

area. This necessitated a long trunk line sewer from Sullivan Street across private property to the section of Maple Avenue adjacent to West Pleasant Street. Sewers were laid on a portion of West Pleasant Street, Charlestown Road, Buena Vista Road, and a portion of Maple Avenue. Considerable additional work remains to be done in the Maple Avenue area involving a further extension of a trunk line sewer as well as sewers on various streets in the area. The cost of extending sewers to the Maple Avenue area was estimated to be \$100,000. A bond issue in this amount was authorized by the City Council. These

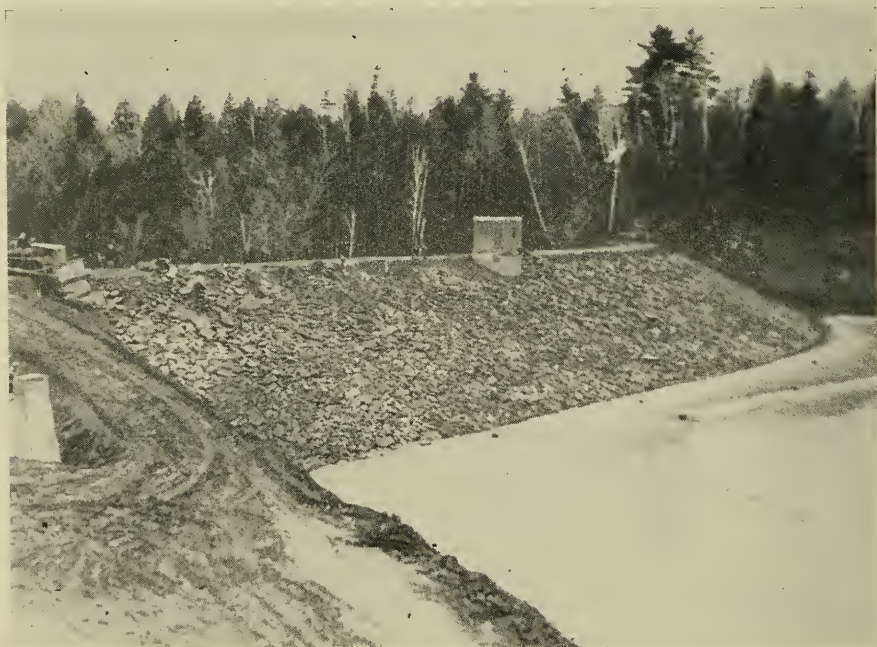
bonds were sold at an interest rate of 1.4%.

During the year a total of 18,350 feet of new sewers were added to the system. Sixty-five new sewer services were added, which now gives us a total of nearly 1,400 sewer customers. The city now has 27½ miles of sewer lines in use.

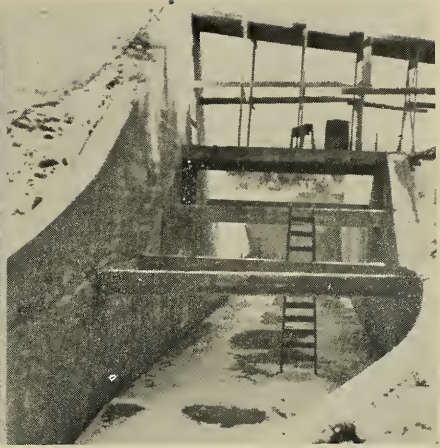
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WATER DEPARTMENT

The department replaced water mains on Chase Street, Chestnut Street, Dustin Heights, a section of Elm Street, Harvard Street, Moody



White Water Brook Dam Near End of Construction Work



View Along Top of Dam and Glimpse of Spillway at White Water Brook Dam

Avenue, and a section of South Street. In each case 6-inch cast iron pipe was installed to replace smaller pipes. This makes possible the installation of fire hydrants as well as giving the customers involved more adequate service. The work of replacing an old 6-inch cement pipe on Main Street was completed. This old pipe was replaced with 10-inch cast iron pipe.

A 1936 truck used by the department was replaced with a new Dodge dump truck.

A number of short extensions of water mains were made on various streets totalling approximately one-half mile. Six new fire hydrants were added to the system. During the year 63 new water customers were added to the system, which now gives us a total of nearly 2,500 water customers.

The City Council authorized an addition to the White Water Brook Dam, following an investigation, which was undertaken by a private contractor. It consisted of raising the dam together with the spillway and other appurtenances 10 feet, and will result in the addition of approximately 50,000,000 gallons to the storage capacity of this reservoir. This work is to be financed by a bond issue, the principal payments and interest payments to be paid from Water Department revenues. The average daily consumption of water in Claremont during 1949 amounted to approximately 942,000 gallons. The department now has in use slightly over 51 miles of water mains.

Claremont paid 47.7 per cent of Sullivan County taxes this year, or \$95,430 amounting to 11 cents of each tax dollar.

LIBRARY

Improvements were made to the interior of the library including complete redecoration on the main floor, and the replacement of obsolete lighting fixtures with fluorescent lighting in the stack room and in the reference room. A new book stack was added since the old stacks were badly overcrowded. Approximately 1,200 new books were purchased, and more than 200 books were donated during the year. The circulation continued to increase over that of previous years. Total circulation for the year was nearly 72,000, an increase of about 5,500 over the previous year. National book week was observed with appropriate displays. Several art exhibits were held during the year. The new ceiling projector for use by shut-ins was used extensively.

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STREET LIGHTING

Improvements were made to the street lighting system consisting principally of adding lights in areas that were poorly lighted and installing street lights on newly accepted streets and other streets that were not previously provided with lights. A total of forty-seven 1000-lumen lamps were added. This also involved the addition of more than 2½ miles of wire to the street lighting system.

HEALTH DEPARTMENT

The inspection work in local eating establishments was continued including culture tests of utensils. Improvements were noted in many instances. Satzow's slaughter house continued to do a large amount of work, which resulted in considerable activity for the Meat Inspector.

The truck used for garbage collection was replaced with a Dodge truck. The special garbage collection body was transferred from the old chassis to the new chassis. The Sullivan Flat area and Beauregard Village were added to the collection routes as well as several short streets.

The City Council gave considerable attention to the matter of the City Dump, and at one time proposed to relocate it. Investigation was made of the possibility of constructing an incinerator. Highway Department employees covered a large portion of the sides of the dump with dirt, which eliminated to some extent some of the difficulty previously experienced from the odor of burning rubbish. A professional firm of exterminators regularly treat the dump and have eliminated to a great degree the rats that used to frequent it.

The City appropriated funds to permit the continuation of the fluorine treatment of teeth. This treatment, which was inaugurated by the U. S. Public Health Service in con-



Trucks Purchased in 1949 for Various Departments

junction with the State Board of Health, is given to school children. Reports from other areas indicate a sharp drop in tooth decay, where this treatment has been used. The city has purchased equipment to do this work and now pays for the services of a dental hygienist to perform the treatment. The work is performed in the various school buildings in collaboration with the School Department. All expenses, however, are paid by the City.

The City appropriated \$17,200. towards the support of the Claremont General Hospital. The hospital makes regular financial reports to the City Manager, and he has access to the books and records of the hospital. Other financial statements are submitted to all members

of the council whenever an appropriation is needed.

An appropriation was made for the Claremont Visiting Nurse Association. The work of the Visiting Nurse formerly was financed by the Red Cross, but they have now withdrawn their support to this type of activity. The Visiting Nurse made nearly 3,100 visits during the year. A portion of these visits were paid for where those involved had the financial means to do so. Certain other visits are paid for by insurance companies, but nearly 1,800 visits were entirely without charge. The automobile used by the Visiting Nurse was replaced with a new Ford business coupe.



St. Mary's Gymnasium—A Welcome Addition to the Community

WELFARE

Unemployment, which rose sharply during the year, made necessary increased expenditures for welfare work. Many new applications for aid were made during the year. Following investigation, it was necessary to aid many of the applicants. Payments for the City's share of old age assistance costs continued to rise. Wherever possible, able-bodied welfare recipients were employed as temporary employes in various city departments. During the winter months it is not possible, however, to use any additional men. Undoubtedly, expenses for this purpose will continue to rise until employment conditions improve.

CEMETERY DEPARTMENT

In addition to the usual program of maintenance in the City cemeteries, some work was performed on the shade trees. Several badly decayed trees were removed, and others were trimmed. The lowering device used by the Cemetery Department employees was replaced.

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WEIGHTS AND MEASURES

The new Department of Weights and Measures was supplied with a set of standard weights and measures which enabled the Sealer of Weights and Measures to make the



New American LaFrance Pumping Engine

necessary tests. This type of work, formerly carried out by the State, must now be carried out at the expense of the City. The Sealer of Weights and Measures made 1,498 tests during the year, and also re-weighed nearly 1,400 articles. The State Department of Weights and Measures gave the local Sealer and the City Manager excellent cooperation in setting up this department.



FIRE DEPARTMENT

The City again had a very low fire loss, and there were no serious fires. Unfortunately two children burned to death in two flash fires which occurred in small one-story framed houses. The nature of the fires was such that the children perished before the fire department could arrive on the scene. The fire losses for the year were as follows:

Damage to Buildings	\$12,105.
Damage to Contents	8,675.

Total Fire Loss \$20,780.

The department answered a total of 273 calls during the year which was a somewhat larger number than

during 1948. Of these alarms 259 were still calls and 14 were bell alarms. Five of the bell alarms were false alarms. The problem of false alarms continues to be a serious one and is believed to be principally caused by small children.

During the year a 1915 pumping engine was replaced with a new 500 G.P.M. American LaFrance pump-er. A new deluge set for fighting fires in large buildings was added to the equipment and 500 feet of 1½ inch hose was replaced.

A program of modernizing the fire alarm system was continued and four old and obsolete fire alarm boxes were replaced. One new fire alarm box was added to the system. Six new fire hydrants were added during the year to give better protection in some of the outlying portions of the city.

The department made 190 inspections in business places and apartment buildings during the year. Recommendations for the removal of fire hazards were made in many instances and in most cases the owners complied with the recommendations.

A mutual aid system of fire fighting was agreed upon with our neighboring towns of Newport, N. H., and Windsor, Vt. This arrangement will provide any one of the three communities with one or two additional pieces of fire apparatus in the event that a large conflagration necessitated such action. A written agreement was prepared covering the working details of this system and approved by the various administrative bodies of the three communities.



DIVISION OF MUNICIPAL ACCOUNTING
STATE TAX COMMISSION
Concord, New Hampshire

May 8, 1950

Philip L. White
City Manager
Claremont, New Hampshire

Dear Sir:

In accordance with your request, we have made an audit and examination of the accounts and records of the City of Claremont for the fiscal year ended December 31, 1949 and submit herewith our comments thereon, together with certain Exhibits as detailed in the attached Index.

SCOPE OF AUDIT

The audit consisted of a complete verification of the assets and liabilities recorded in balance sheets of Revenue and General Indebtedness. We examined all checks and supporting vouchers, including those of the Water and Sewer Departments for the period under review.

We also audited the accounts of the City Clerk, Tax Collector, Trustees of Trust Funds and Goodwin Community Center Treasurer.

BALANCE SHEET — REVENUE ACCOUNTS (Exhibit A-1)

Cash In Bank — \$76,310.49:

Cash in Bank was verified by reconciliation with the balances shown by bank statements of The Claremont National Bank dated December 30, 1949.

Uncollected Taxes — \$69,963.38:

We submit below a comparison of the uncollected taxes at December 31, 1949 and 1948:

	December 31st	
	1949	1948
Current Levy	\$69,682.98	\$57,398.21
Levies of Prior Years	280.50	1,791.52
	\$69,963.48	\$59,189.73

The amount of current levy uncollected at December 31, 1949, exceeds that at December 31, 1948 by \$12,284.77. The proportion of increase however is less than the average increase throughout the State.

During the year the Tax Collector collected \$852.00 in added Poll Taxes of Prior Years in addition to \$489.00 of added Special Polls which are payable to the State.

For each payment received on taxes, the Collector makes out a serially numbered Receipt in triplicate. The original is given to the

Taxpayer, one copy is retained by the Collector, and one copy becomes the "audit copy" and is turned over to the City Manager's office with each daily remittance to the City Treasurer. We examined and totalled such "audit copies" of Receipts issued by the Collector for the months of January, April, September and November, and found the monthly totals to be in agreement with the amount indicated as received by the Treasurer for these months. This test-check verified \$532,362.79, or 69.4% of total tax collections for the year amounting to \$766,506.91.

The uncollected taxes, remaining unpaid on March 15, 1950, were verified by us by means of direct correspondence with the delinquent taxpayers and to date we have received no replies which would affect the above total of uncollected taxes at December 31, 1949.

Due School District — \$118,200.68:

This liability is comprised as follows:	
Balance—December 31, 1948—Per Previous Report	\$122,388.05
Less: Adjustment Required Due to Incorrectness of Liability Indicated in Town Report of 12-31-47 (Credit Surplus Per Exhibit A-2)	4,659.95
	\$117,728.10
1949-50 Appropriation	305,929.34
1949 Dog License Revenue	\$2,540.00
Less: Damage by Dogs	441.72
	2,098.28
	\$425,755.72
Deduct: Payments to School District	307,555.04
Balance—December 31, 1949 (Exhibit A-1)	<u>\$118,200.68</u>

Unexpended Balances of Appropriations — \$14,000.00:

The unexpended balances of the following appropriations are to be carried over to 1950:

Field House—Barnes Park	\$ 9,000.00
Airport	5,000.00
	\$14,000.00

Due State of New Hampshire — \$489.00:

This amount represents the total of \$3.00 Special Poll Taxes collected during the year but not remitted to the State as of December 31, 1949.

Analysis of Change in Financial Condition: (Exhibit A-2)

An analysis of the change in Financial Condition (Current Surplus) of the City during the year is made in Exhibit A-2, with the factors which effected the change indicated therein.

Changes in Long Term Debt: (Exhibit A-4)

During the year the City issued \$190,000.00 of 1½% Refunding bonds to retire certain notes and bonds bearing greater rates of interest. The City also issued \$100,000.00 of 1.4% Sewer Department

bonds. The changes in Long Term Debt as detailed in Exhibit A-4 may be summarized as follows:

Long Term Debt—December 31, 1948	\$338,690.74
Add: Sewer Bonds Issued	100,000.00
	\$438,690.74
Less: Debt Retirement During Year	41,033.00
Long Term Debt—December 31, 1949	\$397,657.74

Comparative Statements of Appropriations and Expenditures — Estimated and Actual Revenues: (Exhibits A-5 and A-6)

Comparative Statements of Appropriations and Expenditures, Estimated and Actual Revenues for the fiscal year ended December 31, 1949, are presented in Exhibits A-5 and A-6. As indicated in Exhibit A-5, total unexpended balances of appropriations amounted to \$14,952.84.

The estimated revenues of \$246,230.00, less actual revenues (after transfers to appropriations) of \$240,444.49 as shown in Exhibit A-6, resulted in a net revenue deficit of \$5,785.51.

The net budget surplus for the year 1949, amounting to \$9,167.33, is comprised as follows:

Unexpended Balances of Appropriations	\$14,952.84
Less: Net Revenue Deficit	5,785.51
Net Budget Surplus	\$ 9,167.33

City Clerk's Accounts: (Exhibit D)

In Exhibit D will be found a detailed statement of the motor vehicle, dog license, and other revenues received by the City Clerk, showing also remittances of such funds to the Treasurer. These accounts were found to be in good order.

Trustees of Trust Funds: (Exhibits F-1 to F-5)

Exhibits F-1 and F-2 present a summary of Trust Funds — Principal and Income and the accounting for the investment of same.

In Exhibits F-3, F-4 and F-5 will be found summaries of the Mary A. Goodwin, Stevens and Healy and Mary A. Fletcher Funds, respectively. These are the principal funds in the custody of the Trustees, other than Cemetery funds. In connection with the Mary A. Goodwin Fund (Exhibit F-3) it will be noted that securities were sold during the year, resulting in a net loss of \$7,229.54. Under the will of Mary A. Goodwin, the disposition and spending of this Fund, including both income and principal, was left to the discretion of the E. Charles Goodwin Community Center Commission and it was on the decision of the Community Center Commission that these securities were sold at a net loss to provide funds for the Goodwin Community Center Swimming Pool.

Water and Sewer Departments: (Exhibits G-1 to G-3 & H-1 to H-3)

During the year under review a new Accounting system was installed in the Water and Sewer Departments. To avoid duplication of certain auditing performed in connection with the system

installation, the Balance Sheets and Profit and Loss Statements (Exhibits G-1, G-2 and H-1 and H-2, respectively) are per books and without audit by us. We examined each check issued during the year by the two departments and inspected payrolls, invoices, expense accounts, etc., in support of each such check issued.

GENERAL

The minor changes in the accounting system, suggested to the City Manager as indicated in our previous report, have been effectuated and we found that the accounts for the year under review readily reflect the information required for our audit.

CONCLUSION

The appreciation and thanks of the members of this Division is hereby expressed to the officials of the City of Claremont and their office staffs for the assistance rendered during the course of the audit.

Very truly yours,

HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission

Kenneth L. Cowan, Auditor
John T. Flanders, Accountant

DIVISION OF MUNICIPAL ACCOUNTING STATE TAX COMMISSION

Concord, New Hampshire

May 8, 1950

CERTIFICATE OF AUDIT

This is to certify that we have made an audit and examination of the accounts and records of the City of Claremont for the fiscal year ended December 31, 1949, and found them to be in good order.

The report submitted herewith, together with the various Exhibits, in our opinion, correctly sets forth the financial condition of the City as of December 31, 1949, and the results of operations for the year ended on that date.

Respectfully submitted,

HAROLD G. FOWLER, Director
Division of Municipal Accounting
State Tax Commission

Kenneth L. Cowan, Auditor
John T. Flanders, Accountant

EXHIBIT A-1
CITY OF CLAREMONT
Balance Sheet — Revenue Accounts
As of December 31, 1949

Assets

Cash in Bank		\$ 76,310.49
Accounts Receivable:		
Advance to Water Department	\$ 10,000.00	
State of New Hampshire — Bounties	232.75	
		10,232.75
Uncollected Taxes:		
Levy of 1949	\$ 69,682.88	
Levies of Prior Years	280.50	
		69,963.33
Unredeemed Taxes — Tax Titles		866.38
Capital Reserve Fund (Contra)		2,855.53
Total Assets		<u><u>\$160,228.53</u></u>

Liabilities

Due School District:		
Balance of Appropriation	\$115,617.70	
Dog Licenses	2,582.98	
		\$118,200.68
Due State of New Hampshire:		
Special Poll Taxes Collected		489.00
Unexpended Balances of Appropriations:		
Field House — Barnes Park	\$ 9,000.00	
Airport	5,000.00	
		14,000.00
Capital Reserve Fund (Contra)		2,855.53
Total Liabilities		\$135,545.21
Current Surplus		24,683.32
Total Liabilities and Surplus		<u><u>\$160,228.53</u></u>

EXHIBIT A-5

CITY OF CLAREMONT

Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1949

	Adjusted Budget Appropriat'ns	Expenditures	Expenditures Balances To Surpluses
General Government:			
City Officers' Salaries	\$ 21,170.00	\$ 21,162.98	\$ 7.02
City Officers' Expenses	12,165.00	11,767.45	397.55
Election and Registration	1,635.00	1,633.13	1.87
Municipal Court Expenses	2,500.00	2,433.13	66.87
City Hall and Court House	14,200.00	13,698.26	501.74
Protection of Persons and Property:			
Police Department	49,778.11	49,678.06	100.05
Fire Department	62,900.00	61,916.04	983.96
Care of Trees — Blister Rust	2,050.00	2,026.82	23.18
Bounties (Revenue Contra)	250.00	230.00	20.00
Health:			
Health Officers	8,300.00	8,078.63	221.37
Visiting Nurses Association	3,500.00	2,900.00	690.00
Garbage Collection	5,050.00	4,857.23	192.77
City Dump	2,715.00	2,391.74	323.26
Claremont Hospital	17,200.00	17,200.00	
Vital Statistics	560.00	559.00	1.00
Highways and Bridges:			
Highway Maintenance:			
Summer	41,955.00	49,954.12	.88
Winter	13,725.00	13,680.94	44.06
Equipment Maintenance	20,730.00	19,887.29	842.71
Equipment Replacements	3,900.00	3,889.74	10.26
Garage Building	2,795.00	2,772.97	22.03
Drainage	8,300.00	8,295.25	4.75

EXHIBIT A-5 (Continued)
CITY OF CLAREMONT
Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1949

	Adjusted Budget Appropriat'ns	Unexpendi- tures	Unexpended Balances To Surplus
Sidewalk Maintenance	1,900.00	1,837.71	62.29
Traffic Signs and Markings	1,500.00	1,495.93	4.07
Jobbing Work	15,750.00	8,965.13	6,784.87
Street Lighting	16,650.00	16,636.50	13.50
Libraries	13,850.00	13,375.66	474.34
Public Welfare:			
Old Age Assistance	24,417.00	24,416.11	.89
City Welfare	19,883.00	19,982.71	.29
Patriotic Purposes:			
Memorial Day	350.00	350.00	
Recreation:			
Park Department	19,260.00	19,163.39	96.61
Recreation Department	12,155.00	12,106.93	48.07
Public Service Enterprises:			
Sewer Department	107,000.00	107,000.00	
Public Scales	2,000.00	1,819.76	180.24
Cemeteries	12,650.00	12,289.22	360.78
Airport	1,600.20	1,484.69	115.51
Weights and Measures	1,200.00	1,130.89	69.11
Water Department		10,000.00	
Unclassified:			
Damages			
Legal Expenses	500.00	375.51	124.49
Regional Association	800.00	800.00	
Overlay—Abatements	7,675.03	5,732.72	1,942.37
Town Clerk — Excess Remittances and Refunds	10.49	10.49	

EXHIBIT A-5 (Continued)
CITY OF CLAREMONT

Comparative Statement of Appropriations and Expenditures
Fiscal Year Ended December 31, 1949

	Adjusted Budget Appropriat'ns	Unexpendi- tures	Unexpended Balances To Surplus
Debt Service — Interest:			
Temporary Loans	1,630.00	1,670.37	9.63
Long Term Notes	376.67	354.05	22.62
Bonded Debt	3,665.00	3,634.70	30.30
Debt Service — Principal:			
Temporary Loans	250,000.00	250,000.00	
Parking Meter Notes (Revenue Contra)	2,100.00	2,100.00	
Long Term Notes	7,033.00	7,033.00	
Bonded Debt	24,000.00	24,000.00	
Refunding Bonds	190,000.00	190,000.00	
New Construction and Permanent Improvements:			
Sidewalk Construction	5,000.00	4,811.07	188.93
Field House — Barnes Park	9,000.00		
Airport	6,875.00	1,816.40	58.60
State Aid Construction	5,000.00	5,000.00	
Payments to Other Governmental Divisions:			
County Taxes	\$ 85,887.00	\$ 85,887.00	
School District Appropriation	421,546.70	305,929.34	
Dog Licenses	4,650.74	1,625.70	
Damage by Dogs (Revenue Contra)		441.72	
State of New Hampshire — Special Polls	1,524.00	1,035.00	
	<u>1,580,967.00</u>	<u>\$1,443,324.48</u>	<u>\$ 14,952.84</u>

EXHIBIT A-6

CITY OF CLAREMONT

Comparative Statement of Estimated and Actual Revenues

Fiscal Year Ended December 31, 1949

	Adjusted Budget Estimates	Adjusted Actual Receipts	Comparison With Budget Excess Deficit
State of New Hampshire:			
Interest and Dividend, Railroad and Savings Bank Taxes	\$ 21,400.00	\$ 22,035.40	\$ 635.40
Fighting Forest Fires	200.00	27.76	
Counties (Appropriation Contra)	250.00	262.00	12.00
Reimbursement of Old Age Assistance	1,000.00	76.26	
Business Licenses and Permits	1,500.00	2,367.00	867.00
Dog Licenses (Appropriation Contra)	2,110.00	2,110.00	
Fines and Forfeits — Municipal Court	2,500.00	1,177.49	
Rent of City Property	2,150.00	1,917.00	
Parking Meter Income	18,200.00	20,239.40	2,039.40
Departmental Income (Exhibit A-7)	44,170.00	27,094.72	
Withdrawal from Capital Reserve Fund (Appropriation Contra)	6,000.00	6,000.00	
Income from Trust Funds	2,750.00	4,803.11	2,053.11
Motor Vehicle Permit Fees	28,000.00	34,027.75	6,027.75
Proceeds of Bond Issue (Appropriation Contra)	100,000.00	100,000.00	
Miscellaneous	500.00	1,259.38	759.38
Interest Received on Taxes	2,500.00	2,412.24	
Surplus Appropriated	13,000.00	13,000.00	
Added Taxes		1,634.98	1,634.98
	\$246,230.00	\$240,444.49	\$ 14,029.02
			\$ 19,814.53

BUDGET SUMMARY

Unexpended Balances of Appropriations	\$ 14,952.84
Estimated Revenues	\$246,230.00
Actual Revenues—As Adjusted	240,444.49
Net Revenue Deficit	5,785.51
Net Budget Surplus	\$ 9,167.33

EXHIBIT F-1
CITY OF CLAREMONT
Summary of Trust Funds — Principal and Income
Fiscal Year Ended December 31, 1949

Title of Fund		Income	
Cemeteries:			
Various	\$114,145.16	\$ 1,918.28	\$116,063.44
Accum. Unexpended Income		2,088.45	2,088.45
	114,145.16	4,006.73	118,151.89
Support of Frances J. Tolles' Home:			
Mary A. Fletcher	153,911.41		153,911.41
Alta M. Gould	4,091.90		4,091.90
Helen D. Jones	11,018.66		11,018.66
Charlotte B. Long	1,000.00		1,000.00
Emma P. Putnam	1,000.00		1,000.00
Prescott Putnam	500.00		500.00
S. E. Field Stowell	500.00		500.00
Frances J. Tolles	12,446.52		12,446.52
J. Etta True	500.00		500.00
Emily R. Wilson	1,499.16		1,499.16
	\$186,467.65		\$186,467.65
Mary A. Goodwin (Exhibit F-3)	49,446.98	5,004.10	54,451.08
Schools and Scholars:			
Stevens and Healy — High School (Exhibit F-4)	158,220.00		158,220.00
Alden — Prizes	4,075.00	46.36	4,121.36
Burbee — Grade Schools	32,783.16		32,783.16
Kenneth Bowen — Aeronautics	2,000.00		2,000.00
F. Jewett Moore — High School	20,000.00		20,000.00
Tappan — School District	27,621.95		27,621.95
Way Memorial — High School	36,915.52		36,915.52
Mary J. Way — Way School	2,140.55		2,140.55
	\$283,756.18	\$ 46.36	\$283,802.54

EXHIBIT F-1 (Continued)

CITY OF CLAREMONT

Summary of Trust Funds — Principal and Income Fiscal Year Ended December 31, 1949

Title of Fund	Principal	Unexpended Income	Total
Other Funds:			
Albert Ball — Home for Aged	\$ 9,962.62	\$	\$ 9,962.62
Chellis — Hospital	4,164.83		4,164.83
Ellen Straw — Worthy Poor	2,486.11	872.39	3,358.50
S. Colby — Library	100.00		100.00
Mary J. Way — Library	2,021.15		2,021.15
Fiske Free Library	5,000.00		5,000.00
George O. Ball — Flowers	200.00	80.80	280.80
Firemen's Funds	3,935.53		3,935.53
Fountain Fund	864.88		864.88
City of Claremont — Capital Reserve	2,826.70	28.83	2,855.53
	\$ 31,561.82	\$ 982.02	\$ 32,543.84
Totals	\$665,377.79	\$ 10,039.21	\$675,417.00

EXHIBIT F-2

CITY OF CLAREMONT

Statement of Investments — Trust Fund Principal and Unexpended Income As of December 31, 1949

	Number of Shares or Par Value	Amount	Total
Cash Due and On Deposit:			
Due from A. M. Kidder Co. (Deposited March 1950)		\$ 2,515.59	
Claremont National Bank — Savings Accts.		17,085.21	
Claremont National Bank — Checking Accts.		28,649.47	
Claremont National Bank — Certificate of Deposit		1,419.65	
Peoples National Bank — Savings Accts.		2,741.39	
Peoples National Bank — Certificate of Deposit		1,419.60	
Claremont Savings Bank		89,148.58	
Newport Savings Bank		5,000.00	
Sugar River Savings Bank		3,577.05	
Union Trust Co. — Concord		1,000.00	
New Hampshire Savings — Concord		1,000.00	
			153,556.54
U. S. Government Bonds (At Cost)			255,692.00
Bank Stocks:			
Bank of Manhattan Co.	400	\$ 11,150.00	
Mfrs. Trust Co.	230	11,995.00	
Chase National Bank	50	1,700.00	
Irving Trust Co.	110	1,833.75	
First National — Boston	227	11,432.03	
Bank of America Tr. and Svg.	110	4,518.75	
National Bank of Detroit	60	2,100.00	
Peoples National — Claremont	9	1,800.00	
Pennsylvania Company	530	18,972.50	
			65,502.03
Public Utility Stocks and Bonds:			
Narr. Electric — 4½% Cum. Pfd.	50	\$ 2,675.00	
So. Cal. Edison — Orig. Pfd.	100	4,312.50	
Central Vermont Public Service — 4.15%	25	2,212.50	
Public Service of New Hampshire — 3.35%	210	18,793.75	
Rockland L. & P. — Common	1075	11,830.80	
N. E. Tel. & Tel. — Common	144	15,829.06	
Toledo Edison — 4¼%	25	2,568.74	
Boston Edison	230	9,375.57	
American Tel. & Tel. Bonds	10M	9,206.83	
Pac. G. & E. — 6% Pfd.	100	3,611.32	
			80,416.07

EXHIBIT F-2 (Continued)**CITY OF CLAREMONT****Statement of Investments — Trust Fund Principal and Unexpended Income
As of December 31, 1949**

	Number of Shares or Par Value	Amount	Total
Municipal Bonds & Notes:			
City of Claremont Bonds		\$ 13,540.78	
Wolfeboro Water Bonds		3,000.00	
Claremont Note		10,335.96	
			\$ 26,876.74
Stocks of Insurance Companies:			
New Hampshire Fire Insurance Co.	310	\$ 14,379.77	
North River Insurance Co.	100	2,462.50	
Peerless Casualty Co.	367	5,580.00	
Fidelity — Phoenix Fire	50	3,437.50	
			25,859.77
Other Stocks:			
Cater, Tractor	50	\$ 1,398.68	
F. W. Woolworth	50	2,319.81	
Crucible Steel — Pfd.	75	4,738.07	
National Cash Register Co.	50	1,732.50	
Union Pacific R. R. Co.	50	3,902.37	
A. T. & S. Fe R. R. — Pfd.	60	6,007.00	
Owens — Illinois Glass	50	2,677.97	
Cudahy Pack. — Pfd.	50	3,433.98	
Ch. & Ohio R. R.	50	1,598.45	
Chemical Fund, Inc.	500	7,497.00	
Mass. Inv. Trust	450	10,721.50	
Mass. Inv. Trust — 2nd Fund	350	5,362.00	
Intl. Educ. Pub. Co.		1.00	
			51,390.33
Mortgages			16,123.52
Total Investments — Principal and Unexpended Income (Exhibit F-1)			\$675,417.00

EXHIBIT G-2
CITY OF CLAREMONT
Sewer Department

Statement of Profit and Loss — Per Books
Fiscal Year Ended December 31, 1949

Income:

Sewer Rentals	\$ 13,178.00
Entrance Fees	1,245.50
Sales and Jobbing Work	997.61

Total Operating Income	\$ 15,421.11
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Operating Expenses:

System Operating Expenses	\$ 2,438.18
Treatment Plant Expense	6,390.17
Depreciation	6,398.83
Miscellaneous Operating Expenses	2,874.01

Total	\$ 18,101.19
Less: Discounts	310.59

Expense of Operating	17,790.60
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Operating Loss	\$ 2,369.49
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General and Administrative Expenses:

Superintendence (Pro Rata Share)	\$ 1,718.00
Salaries	1,310.70
Insurance	1,266.35
Supplies and Expenses	506.61
Postage	104.90
Legal and Accounting	287.87
Telephone	188.51
Other	377.47

Total General and Administrative Expenses	5,760.41
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Loss for Year	\$ 8,129.90
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Deduct:

City Appropriation — Fiscal Year Ended December 31, 1949	7,000.00
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Net Loss Transferred to Surplus (Exhibit G-1)	\$ 1,129.90
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EXHIBIT H-2
CITY OF CLAREMONT
Water Department

Statement of Profit and Loss — Per Books
Fiscal Year Ended December 31, 1949

Income:

Residential Sales — Metered	\$ 41,667.51	
Residential Sales — Flat Rate	4,434.16	
Commercial Sales	3,656.96	
Industrial Sales	5,260.70	
Hydrant Rentals	5,175.00	
Other Municipal Sales	326.65	
Savings Bank Interest	66.85	
Miscellaneous Water Revenue	139.11	
Mdse. Sales and Job Work	1,522.23	
Office Building Rentals	900.00	
Total Income		\$ 63,149.17

Expense:

Water Supply Expense	\$ 2,278.55	
Distribution Expense	7,297.39	
General Expense	5,053.06	
Miscellaneous Expense	19,406.36	
	\$ 34,035.36	
Less: Discounts Earned	32.41	
		34,002.95

Profit for Year Ended December 31, 1949 (To Exhibit H-1)	<u>\$ 29,146.22</u>
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EXHIBIT I
CITY OF CLAREMONT
Frances J. Tolles' Home Fund
Summary of Receipts and Expenditures and
Proof of Balance

Fiscal Year Ended December 31, 1949

Balance — December 31, 1948:

Cash	\$ 6,484.12	
Invested Income	35,414.50	
		\$ 41,898.62

Receipts:

Income from Trustees of Trust Funds (Exh. F-1)	\$ 6,433.56	
Income from Rooms and Board	2,065.00	
Interest on Invested Income	964.11	
Miscellaneous	55.24	
		9,517.91
		\$ 51,416.53

Expenditures:

Salaries and Wages	\$ 3,519.81	
Provisions and Groceries	1,649.64	
Fuel, Gas, Electric, Water and Sewer	660.84	
Supplies — House and Garden	601.75	
Repairs, Improvements, Furniture and Fixtures	1,873.84	
Telephone, Insurance and Miscellaneous	173.36	
Expenses — Sullivan and Water Street Houses	184.39	
		8,663.63

Balance—December 31, 1949		\$ 42,752.90
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Proof of Balance

Claremont Savings Bank	\$ 6,114.56	
Sugar River Savings Bank	3,500.00	
New Hampshire Savings Bank	4,000.00	
U. S. Series "G" Bonds	25,800.00	
Claremont National Bank — As Per Statement		
December 29, 1949	\$ 551.37	
Add: Deposits Not Credited	3,363.61	
	\$ 3,914.98	
Less: Outstanding Checks	576.58	
		3,338.40
		\$ 42,752.90

EXHIBIT J-1
CITY OF CLAREMONT

E. C. Goodwin Community Center

Summary of Receipts and Expenditures and Proof of Balance

Fiscal Year Ended December 31, 1949

Balance on Hand, December 31, 1948	\$ 946.50
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Receipts:

City Appropriation	\$ 10,000.00	
Other Income	751.68	
		10,751.68
		\$ 11,698.18

Expenditures:

Program	\$ 1,173.51	
Wages and Salaries	6,755.00	
Supplies	460.76	
Light and Power	1,125.24	
Repairs and Maintenance	487.13	
Telephone	139.52	
Equipment	75.00	
Insurance	76.77	
Trucking	54.55	
Water and Sewer Rents	28.95	
Miscellaneous	66.10	
Bank Service Charges	5.80	
Petty Cash Expenditures	150.00	
		10,598.33

Balance on Hand, December 31, 1949	<u>\$ 1,099.85</u>
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Proof of Balance

Balance in Claremont National Bank, As	
Per Statement December 29, 1949	\$ 1,532.21
Less: Outstanding Checks	432.36
Reconciled Bank Balance — December 31, 1949	<u>\$ 1,099.85</u>

EXHIBIT C-1**CITY OF CLAREMONT**

Summary of Tax Warrant — Levy of 1949

Fiscal Year Ended December 31, 1949

Debits	Total	Property	Polls	Interest
Taxes Committed to Collector:				
Property and Polls	\$771,903.77	\$758,911.77	\$ 12,992.00	\$
Nat. Bank Stock Taxes	2,470.66	2,470.66		
Interest Collected	115.72			115.72
Added Taxes	293.98	79.98	214.00	
	\$774,784.13	\$761,462.41	\$ 13,206.00	\$ 115.72
Credits				
Remittances to Treasurer:				
Property and Polls	\$697,873.60	\$689,339.60	\$ 8,534.00	\$
Nat. Bank Stock Tax	2,470.66	2,470.66		
Interest	115.72			115.72
Abatements	4,641.27	4,261.27	380.00	
Uncollected Taxes — Dec-				
ember 31, 1949	69,682.88	65,390.88	4,292.00	
	\$774,784.13	\$761,462.41	\$ 13,206.00	\$ 115.72

EXHIBIT C-2

CITY OF CLAREMONT

Summary of Warrants — Levies of Prior Years

Fiscal Year Ended December 31, 1949

Debits	Levies of			
	1948	1947	1946	Years Prior to 1946
Uncollected Taxes — December 31, 1948:				
Property Taxes	\$54,264.21	\$ 677.12	\$ 108.40	\$
Poll Taxes	3,134.00	560.00	446.00	
Added Taxes:				
Poll Taxes — Regular	220.00	42.00	24.00	566.00
Poll Taxes — Special				489.00
Interest Collected	1,536.45	102.50	20.00	
	<u>\$59,154.66</u>	<u>\$1,381.62</u>	<u>\$ 598.40</u>	<u>\$1,055.00</u>
Credits				
Remittances to Treasurer:				
Acct. Property Taxes	\$51,593.47	\$ 677.12	\$ 108.40	\$
Acct. Poll Taxes	2,792.00	350.00	336.00	1,055.00
Acct. Interest	1,536.45	102.50	20.00	
Acct. Taxes Bought by Town	2,289.20			
Excess Remittance — December 31, 1948	2.29			
By Abatements	666.75	246.00	134.00	
Uncollected Taxes — December 31, 1949	274.50	6.00		
	<u>\$59,154.66</u>	<u>\$1,381.62</u>	<u>\$ 598.40</u>	<u>\$1,055.00</u>

